

House File 285 - Introduced

HOUSE FILE _____
BY QUIRK

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a tax deduction for dental services providers
2 who participate in the Medicaid program, and including a
3 retroactive applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1724HH 82
6 pf/gg/14

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1 1 Section 1. Section 422.7, Code 2007, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 50. If the taxpayer is a provider of
1 4 dental services under the medical assistance program and the
1 5 rate of reimbursement for such dental services is less than
1 6 the amount normally charged by the dental provider for such
1 7 dental services, subtract one hundred percent of the
1 8 difference between the amount normally charged for the dental
1 9 services and the reimbursement rate for each dental service
1 10 provided and reimbursed under the medical assistance program.
1 11 For the purposes of this subsection, "provider of dental
1 12 services" means any individual taxpayer who provides dental
1 13 services as defined by and which are reimbursable under the
1 14 medical assistance program.
1 15 Sec. 2. APPLICABILITY. This Act applies retroactively to
1 16 January 1, 2007, for tax years beginning on or after that
1 17 date.

EXPLANATION

1 18
1 19 This bill provides a deduction from income for individual
1 20 taxpayers who are providers of dental services under the
1 21 medical assistance program. Under the bill, if the rate of
1 22 reimbursement for dental services provided to the dental
1 23 services provider is less than the amount normally charged by
1 24 the dental provider for such dental services, the dental
1 25 services provider may subtract 100 percent of the difference
1 26 between the amount normally charged and the reimbursement rate
1 27 under the medical assistance program in computing income. The
1 28 bill defines "provider of dental services" as any individual
1 29 taxpayer who provides dental services as defined by and which
1 30 are reimbursable under the medical assistance program.
1 31 The bill applies retroactively to January 1, 2007, for tax
1 32 years beginning on or after that date.
1 33 LSB 1724HH 82
1 34 pf:sc/gg/14